

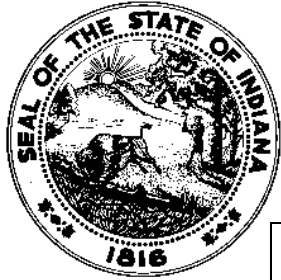


## **Indiana Township Association Budgeting Workshop**

**Courtney Schaafsma  
Budget Division Director**

**Colby Shank  
Project Coordinator**


**September 26, 2012**



# 2013 Budget Cycle

STATE OF INDIANA


DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3773  
FAX (317) 232-8779

MEMORANDUM

TO: Local Government Fiscal Officers

FROM: Dan Jones, Assistant Director, Budget Division 

DATE: May 25, 2012

SUBJECT: 2012 – 2013 Budget Calendar

This calendar is an update to the budget calendar distributed on January 6, 2012 and reflects changes resulting from the 2012 session of the Indiana General Assembly.

**On-time property tax bills are a top priority for the Department of Local Government Finance ("Department" or "DLGF") for 2012 and 2013.**

To achieve this objective it is necessary for all involved in the assessment to property tax billing process to understand that there are sequential deadlines for completing various tasks. Attached are key deadlines for calendar year 2012 and the start of calendar year 2013. **The deadlines below were adjusted to reflect the appropriate business day the activity must be accomplished in order to stay on-time for 2012 and 2013.** Failure to comply with any of these deadlines jeopardizes the possibility for the billing of property taxes on the statutory timeline.

Please note that if a county, city, town, or township has not adopted an anti-nepotism policy in compliance with IC 36-1-20.2 and IC 36-1-21, the Department will not be able to approve the unit's budget or additional appropriations for the ensuing year. Likewise, the Department may not approve a unit's budget or additional appropriations if the unit has not filed with the State Board of Accounts ("SBOA") its Annual Financial Report and Annual Salary Report (100R).

Contact your local Department field representative with specific questions about the budget calendar or the budget process. Contact information for field representatives is available by visiting "Contact Us" on our web site at [www.in.gov/dlgef/2338.htm#BudgetFld](http://www.in.gov/dlgef/2338.htm#BudgetFld) or by calling 317-232-3777.

Where are we  
in the budget  
cycle?

Where do we  
go from here?



# 2013 Budget Cycle

---

- May 1, 2012
  - Ratio study to be submitted to the DLGF by the County Assessor
  - As of 9/26, 88 submitted/86 approved
- June 30, 2012
  - Cash balance date for Line 6 of Form 4B
  - While the Current Year Financial Worksheet is in Gateway, you must still provide your field representative with your financial statements to verify June 30 cash balance



# 2013 Budget Cycle

---

- July 1, 2012
  - County Assessor “rolls” assessed values to the County Auditor
  - As of 9/21, 67 counties have rolled
- August 1, 2012
  - Certification of Net Assessed Values
  - As of 9/26, 41 counties have certified values to the DLGF



# 2013 Budget Cycle

---

- August 31, 2012
  - Deadline to submit non-binding review form to County Council for recommendation
  - County Council has until October 1 to issue recommendation
  - **WHAT IF?**
    - We didn't submit the form!
      - Budgets and levies will be continued.\*
        - \* Debt service levy exception



# 2013 Budget Cycle

---

- August 31, 2012
  - **WHAT IF?**
    - We adopted before the Council completed their recommendation.
      - Hold another adoption meeting after receiving the recommendation.
      - Advertise the meeting per Open Door Law.
      - Withdraw prior adoption.
      - Re-adopt.



# 2013 Budget Cycle

---

- September 13, 2012
  - Last day for first publication of Form 3
- September 20, 2012
  - Last day for second publication of Form 3
  - **WHAT IF?**
    - We didn't advertise on-time or we didn't advertise with the correct timing.
    - Budgets and levies will be continued.\*
      - \* Debt service levy exception



# 2013 Budget Cycle

---

- September 13, 2012
- September 20, 2012
- **WHAT IF?**
  - Our publication was incorrect.
    - If the newspaper caused the publication error, get a signed affidavit from the newspaper documenting the error and their responsibility for the error.
    - If incorrect information was supplied, DLGF will hold the unit to the publication.





# 2013 Budget Cycle

---

- October 22, 2012
  - Last possible day to hold public hearing
  - **WHAT IF?**
    - We didn't hold the public hearing on the date advertised.
      - Budgets and levies will be continued.\*
        - \* Debt service levy exception



# 2013 Budget Cycle

---

- October 22, 2012
  - Last possible day to hold public hearing
  - **WHAT IF?**
    - We don't have a quorum.
      - Continue the public hearing to a later date (must be 10 days before budget adoption).
      - Document continuation in your minutes.



# 2013 Budget Cycle

---

- November 1, 2012
  - Last possible day to adopt 2013 budget, levies and tax rates



# Form 4 Checklist

---

- BEFORE MEETING:
  - Check that correct values for budget, levy and tax rate are listed in top paragraph.
- DURING MEETING:
  - Check that board members have correctly signed and checked the appropriate box to document their vote.
  - Make sure the form is dated with the date of the adoption.



# 2013 Budget Cycle

---

- November 1, 2012
  - Last possible day to adopt 2013 budget, levies and tax rates
  - **WHAT IF?**
    - We don't have a quorum.
      - Continue the adoption meeting to a later date.
      - Document continuation in your minutes.



# 2013 Budget Cycle

---

- November 1, 2012
  - Last possible day to adopt 2013 budget, levies and tax rates
  - **WHAT IF?**
    - We couldn't get the Form 4 to print correctly.
    - Handwrite in the numbers you are adopting and have the board members initial the numbers.



# 2013 Budget Cycle

---

- November 1, 2012
  - Last possible day to adopt 2013 budget, levies and tax rates
  - **WHAT IF?**
    - Our Form 4 values are blank or zeros.
      - Hold another adoption meeting.
      - Advertise the meeting per Open Door Law.
      - Withdraw prior adoption.
      - Re-adopt.



# 2013 Budget Cycle

---

- November 1, 2012
  - Last possible day to adopt 2013 budget, levies and tax rates
  - **WHAT IF?**
    - The board didn't check the boxes to document their votes.
    - At a public meeting, have the board check the boxes and initial next to the boxes.





# 2013 Budget Cycle

---

- November 5, 2012
  - Gateway closes for budget submission
    - All forms should be submitted and required budget documents should be uploaded by this date.
- **WHAT IF?**
  - We didn't submit the forms in Gateway by the deadline.
    - Budgets and levies will be continued.\*
      - \* Debt service levy exception



# Other Document Submissions

---

- Annual Report/TA-7
  - Budgets and levies will be continued.\*
    - \* Debt service levy exception
- Debt Report
  - Debts must be reported in Gateway Debt Management.
  - If a debt is not in Debt Management, the DLGF cannot approve a budget or a levy for the debt.



# 2013 Budget Cycle

---

- February 15, 2013
  - Deadline for DLGF to certify budget orders
    - Prior to certifying budget orders, the DLGF will notify each unit of the proposed budget, levy and tax rate through the 1782 Notice.
  - **1782 Notices will be sent via email only this year.**
    - Make sure we have a correct email for you.
    - Regularly check your email.



# 2013 Budget Cycle

---

- February 15, 2013
  - Respond to your 1782 Notice within 10 calendar days from the day it was sent.
  - Responses will be accepted only by email or fax this year. No mailed submissions.
  - Once the DLGF receives responses from all units in a county or the 10 calendar days have passed, DLGF will certify final budgets, levies and tax rates for each unit.
    - Budget Orders available on the DLGF webpage.



# Contact the Department

---

- Courtney Schaafsma, Budget Director
  - Telephone: 317.234.3937
  - E-mail: [cschaafsma@dlgf.in.gov](mailto:cschaafsma@dlgf.in.gov)
- Budget Field Representatives
  - [www.in.gov/dlgf/files/Budget Field Staff Assignments and Numbers.pdf](http://www.in.gov/dlgf/files/Budget_Field_Staff_Assignments_and_Numbers.pdf)
- Web site: [www.in.gov/dlgf](http://www.in.gov/dlgf)
  - “Contact Us”: [www.in.gov/dlgf/2338.htm](http://www.in.gov/dlgf/2338.htm).



# Gateway Tips: Form 1

---

- **Start as soon as possible!** Can be time-consuming.
- Pay attention to fund totals. They should match fund totals on Form 4A as well as Form 4B, Line 1.
- Make certain amounts are entered in both published and adopted columns for all funds before submitting.
- Know how to add a new line *and* save amounts to an existing line item.

Select Fund:

0101 - GENERAL

Select Department:

0000 NO DEPARTMENT

Select Category Tab

Personal Services

Supplies

Services And Charges

Capital Outlays

Delete	Sub-Category	Line Item Code	Description	Published Amount	Adopted Amount
✗	Salaries and Wages		Salary of Trustee	\$ 3,000	\$
✗	Salaries and Wages		Salary of Clerical Help	\$ 1,000	\$
✗	Salaries and Wages		Pay of Township Board	\$ 900	\$
✗	Employee Benefits		Social Security	\$ 400	\$
✗	Employee Benefits		Medicare	\$ 95	\$
✗	Employee Benefits		Social Security-Civil Township's Share	\$	\$
✗	Employee Benefits		Unemployment Compensation	\$	\$
✗	Employee Benefits		PERF	\$	\$
✗	Employee Benefits		Insurance	\$	\$
+ ADD	Salaries And Wages			\$	\$
TOTALS BY CATEGORY				Total: \$ 5,395	Total: \$ 0
TOTALS BY DEPT BY FUND				Total: \$ 16,000	Total: \$ 0
TOTALS BY FUND				Total: \$ 16,000	Total: \$ 0
TOTALS BY UNIT				Total: \$ 40,000	Total: \$ 0

COPY

Enter information, then click "Add."

SAVE

Select Fund:

0101 - GENERAL

Select Department:

0000 NO DEPARTMENT

Select Category Tab

Personal Services						Supplies	Services And Charges	Capital Outlays
Delete	Sub-Category	Line Item Code	Description	Published Amount	Adopted Amount			
✗	Salaries and Wages		Salary of Trustee	\$ 3,000	\$			
✗	Salaries and Wages		Salary of Clerical Help	\$ 1,000	\$			
✗	Salaries and Wages		Pay of Township Board	\$ 900	\$			
✗	Employee Benefits		Social Security	\$ 495	\$			
✗	Employee Benefits		Medicare	\$ 95	\$			
✗	Employee Benefits		Social Security-Civil Township's Share	\$	\$			
✗	Employee Benefits		Unemployment Compensation	\$	\$			
✗	Employee Benefits		PERF	\$	\$			
✗	Employee Benefits		Insurance	\$	\$			
+ ADD	Salaries And Wages			\$	\$			
TOTALS BY CATEGORY				Total: \$ 5,395	Total: \$ 0			
TOTALS BY DEPT BY FUND				Total: \$ 16,000	Total: \$ 0			
TOTALS BY FUND				Total: \$ 16,000	Total: \$ 0			
TOTALS BY UNIT				Total: \$ 40,000	Total: \$ 0			

Enter/edit amounts, then click "Save."

SAVE





# Gateway Tips: Current Year Financial Worksheet

---

- Formerly the Line 2 Worksheet.
- Don't forget this form! Please complete for each fund.
- This form was often produced at budget workshops – simply copy info to form in Gateway.
- Pulls into Line 2, 3, 4A, 4B, and 6 on Form 4B for most funds. Make certain amounts on worksheet match the Form 4B amounts.



# Gateway Tips: Form 2

---

- This form was uploaded at budget workshops for most townships.
- Adding or entering revenue *amounts* is done directly on the Form 2.
- Adding revenues to or deleting revenues from a fund is done *outside* the Form 2 in the “Customize Revenues” section.



# Gateway Tips: Form 3

- This form is a template of your notice to taxpayers. Many units received this notice at their budget workshops.
- Make certain this form is submitted in Gateway as soon as possible. Public hearing and adoption meeting dates, times, and locations are automatically placed online.

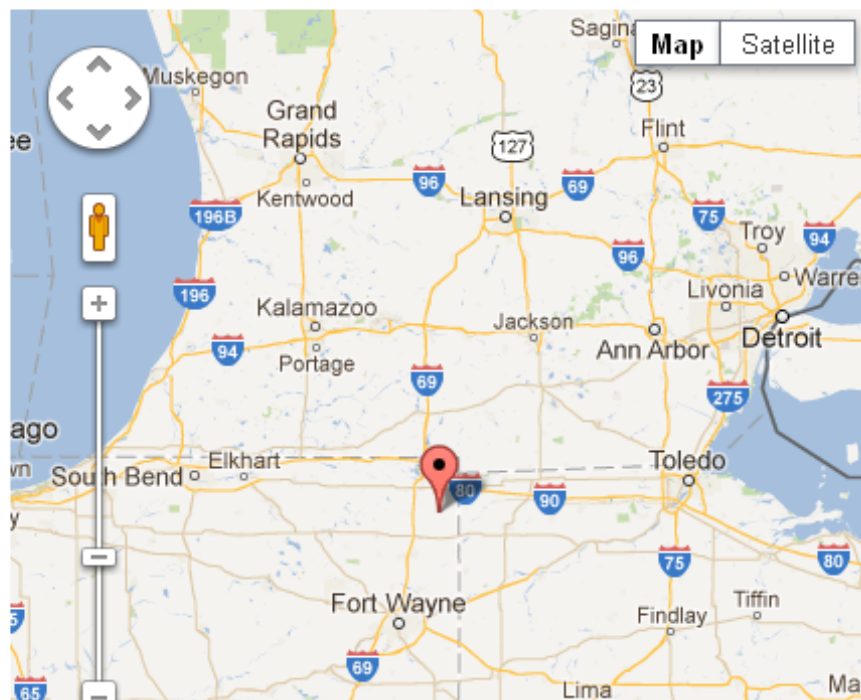




## Search for Budget Hearings

Choose a location, either by entering an address or by clicking directly on the map, to find budget hearings in that county.

Address:



The following results are for all units in Steuben county.

### Public Hearings

#### ANGOLA CIVIL CITY

210 N. Public Square, Angola ([search](#)) Sep 17, 7:00 PM  
2012

#### CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNT

322 South Wayne Street ([search](#)) Sep 10, 4:00 PM  
2012

#### CLEAR LAKE TOWNSHIP

7350 E 750 N ([search](#)) Sep 18, 6:00 PM  
2012

#### CLEARLAKE CIVIL TOWN

111 Gecowets Drive ([search](#)) Sep 10, 6:30 PM  
2012



# Gateway Tips: Debt Worksheet

---

- You **do not** need to complete the Debt Worksheet if:
  1. Your township has no outstanding debt.
  2. Your outstanding debt is paid from a non-debt-service fund, such as General or Cumulative Fire.
- You **do** need to complete the Debt Worksheet if your debt is paid from a debt service fund.



# Gateway Tips: Form 4A

- Make certain all funds and all columns are completed!
- Easiest way to complete: pull amounts from Form 1 to Form 4A.
- Check totals – they should match other forms.

DEPARTMENT: 0000 NO DEPARTMENT

		<a href="#">Click Here to Insert Form 1 published amounts</a>		<a href="#">Click Here to Insert Form 1 adopted amounts</a>
		Published Amount		Adopted Amount
10000	PERSONAL SERVICES	\$ 5,395		\$ 5,395
20000	SUPPLIES	\$ 110		\$ 110
30000	OTHER SERVICES AND CHARGES	\$ 10,495		\$ 10,495
40000	CAPITAL OUTLAY	\$ 0		\$ 0
9999	TOTAL	\$ 16,000		\$ 16,000

Totals by Fund

Published Amount Total: \$ 16,000

Adopted Amount Total: \$ 16,000

Totals by Unit

Published Amount Total: \$ 40,000

Adopted Amount Total: \$ 40,000



# Gateway Tips: Form 4B

---

- This form was uploaded for most townships at budget workshops.
- If you accidentally save over your workshop upload, let us know. We can re-upload.
- Make certain amounts are entered in all funds and all columns before submitting.



# Gateway Tips: Form 4B

---

- If your form *wasn't uploaded* at your budget workshop:
  - Most data can be pulled from Current Year Financial Worksheet, Debt Worksheet, Form 2, and Form 4A. *Make certain these forms are completed and accurate before pulling!*
  - Bottom portion can be completed using the Gateway Calculator. Make certain AV is entered on top of form.





# Gateway Tips: Form 4

---

- Make certain total budget, total tax levy, and total tax rate are correct on the form.
- Board members' votes and signatures must be clearly visible on Form 4.
- Trustee should sign the "Attest" field.
- If a last-minute change to the amounts occurs, write in correct amounts and have board members initial the correction.




# Gateway Tips: Submitting Forms

---

- All forms except Form 4 template need to be signed w/ PIN.
- All forms will then need to be marked as “Ready to Submit.”
- Submit forms by clicking green button on “Budget Forms Menu.”
- When form name turns to green, your form has been submitted.

 **Not Ready To Submit** 

You will be able to mark this form as 'Ready to Submit' once amounts have been entered in both 'Published' and 'Adopted' columns and the form has been signed with a valid four-digit PIN.











☐ **Ready to Submit** 

This Form will still be editable after checking this box. The 'Ready to Submit' option allows a form to be set visibly complete throughout the application and to be officially submitted to DLGF from the Budget Form Menu. Only Submitting the form to DLGF from the Budget Form Menu will turn off the editing function of the form.

☒ **Ready to Submit** 

This Form will still be editable after checking this box. The 'Ready to Submit' option allows a form to be set visibly complete throughout the application and to be officially submitted to DLGF from the Budget Form Menu. Only Submitting the form to DLGF from the Budget Form Menu will turn off the editing function of the form.

**Check box in yellow rectangle – will turn green when checked.**

Current Year Financial Worksheet: Additional Calculations for Form 4B	
Debt Worksheet	
Form 1: Budget Estimate	
Form 2: Estimate of Miscellaneous Revenues	
Form 3: Notice to Taxpayers	
Form 4: Ordinance / Resolution of Appropriations and Tax Rates	
<div> <a href="#">Click to edit form</a></div> <div> <a href="#">Click to submit completed form to DLGF</a></div>	
Form 4A: Budget Report	
Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate	

**Click green button to submit.**



# Gateway Tips: Scanning/Uploading

---

- **Proof of publication** (newspaper clipping, publisher's claim) and **signed copy of Form 4** must be scanned and uploaded directly to Gateway.
- Try these local resources if you do not own a scanner:
  1. Nearby friends/family
  2. Public library
  3. County auditor's office



# Contact the Department

---

- Colby Shank, Project Coordinator
  - Telephone: 317.232.3777
  - E-mail: [gateway@dlgf.in.gov](mailto:gateway@dlgf.in.gov)
- Gateway user guides/resources:  
[www.in.gov/dlgf/8918.htm](http://www.in.gov/dlgf/8918.htm)